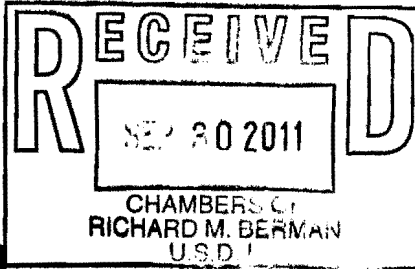


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September 30, 2011

BY FACSIMILE (212-805-6717) (With Permission)

The Honorable Richard M. Berman
United States District Court, SDNY
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street, Room 21B
New York, New York 10007-1312

SO ORDERED:

Date: 9/30/11

Richard M. Berman
Richard M. Berman, U.S.D.J.

Re: Gersten v. Deloitte & Touche LLP et. al., 11 CV 2461 (RMB)(THK)
James v. Deloitte & Touche LLP, 11 CV 04554 (RMB)

Dear Judge Berman:

As the Court is aware, this firm is counsel to Defendants Deloitte & Touche LLP and Deloitte LLP (the "Defendants") in the above-referenced matters. We write to request an adjournment of the Settlement Conference currently scheduled for Monday, October 3, 2011 at 9:30 a.m.

As Your Honor will recall, that conference was scheduled as part of the initial Case Management Plan, dated May 26, 2011. Since that time, discovery has been extended from September 26, 2011 to December 23, 2011. The parties are currently engaged in discovery and a Settlement Conference at this time seems premature. A Settlement Conference in late November or early December – by which time significant discovery would be completed – may be more productive. Plaintiffs' counsel do not object to this request for an adjournment. All parties are ready to proceed on Monday, if Your Honor wishes.

We thank the Court for Your Honor's attention to this matter. Should the Court have any questions, please do not hesitate to contact us.

Respectfully submitted,

SEYFARTH SHAW LLP

Christopher H. Lowe
Christopher H. Lowe

cc: Max Folkenflik (via email)
Justin Swartz (via email)
Peter A. Walker



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